

§ 20.20

Recovered denatured rum. Denatured rum which has been recovered.

Restoration. Restoring to the original state (except that the restored material may or may not contain denaturants to the same extent as the original material) of recovered denatured alcohol, recovered specially denatured rum, or recovered articles containing denatured alcohol or specially denatured rum. Restoration includes bringing the alcohol content of the recovered product to 190° of proof or more or to not less than the original proof if less than 190°. Restoration also includes the removal of foreign materials by any suitable means.

Rum. Any spirits produced from sugar cane products and distilled at less than 190° proof in such manner that the spirits possess the taste, aroma, and characteristics generally attributed to rum.

Secretary. The Secretary of the Treasury or his delegate.

Special industrial solvents. Solvents which are manufactured with specially denatured alcohol under special industrial solvent general-use formula in this part.

Specially denatured alcohol or S.D.A. Those spirits known as alcohol, as defined in this section, denatured under the specially denatured alcohol formulas prescribed in part 21 of this chapter.

Specially denatured rum or S.D.R. Those spirits known as rum, as defined in this section, denatured under the specially denatured rum formula prescribed in part 21 of this chapter.

Specially denatured spirits. Specially denatured alcohol or specially denatured rum.

Spirits or distilled spirits. Alcohol or rum as defined in this part.

Tank truck. A tank-equipped semi-trailer, trailer, or truck, conforming to the requirements of this part.

This chapter. Chapter I, Title 27, Code of Federal Regulations.

U.S.C. The United States Code.

(Approved by the Office of Management and Budget under control number 1512-0336)

[T.D. ATF-199, 50 FR 9162, Mar. 6, 1985; 50 FR 20099, May 14, 1985, as amended by ATF-332, 57 FR 40849, Sept. 8, 1992; T.D. ATF-435, 66 FR 5473, Jan. 19, 2001; T.D. TTB-44, 71 FR 16934, Apr. 4, 2006]

27 CFR Ch. I (4-1-07 Edition)

Subpart C—Administrative Provisions

AUTHORITIES

§ 20.20 Delegations of the Administrator.

The regulatory authorities of the Administrator contained in this part are delegated to appropriate TTB officers. These TTB officers are specified in TTB Order 1135.20, Delegation of the Administrator's Authorities in 27 CFR Part 20, Distribution and use of Denatured Alcohol and Rum. You may obtain a copy of this order by accessing the TTB Web site (<http://www.ttb.gov>) or by mailing a request to the Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, 550 Main Street, Room 1516, Cincinnati, OH 45202.

[T.D. TTB-44, 71 FR 16934, Apr. 4, 2006]

§ 20.21 Forms prescribed.

(a) The appropriate TTB officer is authorized to prescribe all forms required by this part, including applications, notices, claims, reports, and records. All of the information called for in each form shall be furnished as indicated by the headings on the form and the instructions on or pertaining to the form. In addition, information called for in each form shall be furnished as required by this part. The form will be filed in accordance with the instructions for the form.

(b) Forms prescribed by this part are available for printing through the TTB Web site (<http://www.ttb.gov>) or by mailing a request to the Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, 550 Main Street, Room 1516, Cincinnati, OH 45202.

[T.D. ATF-199, 50 FR 9162, Mar. 6, 1985, as amended by T.D. ATF-249, 52 FR 5961, Feb. 27, 1987; T.D. 372, 61 FR 20724, May 8, 1996; T.D. ATF-435, 66 FR 5474, Jan. 19, 2001; T.D. ATF-476, 67 FR 17938, Apr. 12, 2002; T.D. TTB-44, 71 FR 16934, Apr. 4, 2006]

§ 20.22 Alternate methods or procedures; and emergency variations from requirements.

(a) *Alternate methods or procedures*—(1) *Application.* A permittee, after receiving approval from the appropriate TTB officer, may use an alternate method

or procedure (including alternate construction or equipment) in lieu of a method or procedure prescribed by this part. A permittee wishing to use an alternate method or procedure may apply to the appropriate TTB officer. The permittee shall describe the proposed alternate method or procedure and shall set forth the reasons for its use.

(2) *Approval by appropriate TTB officer.* The appropriate TTB officer may approve the use of an alternate method or procedure if:

(i) The applicant shows good cause for its use;

(ii) It is consistent with the purpose and effect of the procedure prescribed by this part, and provides equal security to the revenue;

(iii) It is not contrary to law; and

(iv) It will not cause an increase in cost to the Government and will not hinder the effective administration of this part.

(3) *Conditions of approval.* A permittee may not employ an alternate method or procedure until the appropriate TTB officer has approved its use. The permittee shall, during the terms of the authorization of an alternate method or procedure, comply with terms of the approved application.

(b) *Emergency variations from requirements—(1) Application.* When an emergency exists, a permittee may apply to the appropriate TTB officer for a variation from the requirements of this part relating to construction, equipment, and methods of operation. The permittee shall describe the proposed variation and set forth the reasons for using it.

(2) *Approval by appropriate TTB officer.* The appropriate TTB officer may approve an emergency variation from requirements if:

(i) An emergency exists;

(ii) The variation from the requirements is necessary;

(iii) It will afford the same security and protection to the revenue as intended by the specific regulations;

(iv) It will not hinder the effective administration of this part; and

(v) It is not contrary to law.

(3) *Conditions of approval.* A permittee may not employ an emergency variation from the requirements until the

appropriate TTB officer has approved its use. Approval of variations from requirements are conditioned upon compliance with the conditions and limitations set forth in the approval.

(4) *Automatic termination of approval.* If the permittee fails to comply in good faith with the procedures, conditions or limitations set forth in the approval, authority for the variation from requirements is automatically terminated and the permittee is required to comply with prescribed requirements of regulations from which those variations were authorized.

(c) *Withdrawal of approval.* The appropriate TTB officer may withdraw approval for an alternate method or procedure, may withdraw approval for an emergency variation from requirements, approved under paragraph (a) or (b) of this section, if the appropriate TTB officer finds that the revenue is jeopardized or the effective administration of this part is hindered by the approval.

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(Act of August 16, 1954, Ch. 736, 68A Stat. 917 (26 U.S.C. 7805); sec. 201, Pub. L. 85-859, 72 Stat. 1395, as amended (26 U.S.C. 5552))

[T.D. ATF-199, 50 FR 9162, Mar. 6, 1985, as amended by T.D. ATF-235, 66 FR 5474, Jan. 19, 2001; T.D. ATF-476, 67 FR 17938, Apr. 12, 2002]

§ 20.23 Approval of formulas and statements of process.

The appropriate TTB officer is authorized to approve all formulas for articles and statements of process relating to recovery operations or other activities required to be submitted on Form 5150.19.

§ 20.24 Allowance of claims.

The appropriate TTB officer is authorized to allow claims for losses of specially denatured alcohol or specially denatured rum.

§ 20.25 Permits.

The appropriate TTB officer must issue permits for the United States or a Governmental agency as provided in